IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

TUESDAY, THE NINTH DAY OF NOVEMBER
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE BILAL NAZKI

and
THE HON'BLE MR JUSTICE S.ANANDA REDDY

WRIT PETITION NO : 20528 of 2004

Between:

The State of A.P., rep. by its Commercial Tax Officer,
Putur Circle, Chittoor District.

..... PETITIONER

AND

M/s. Akhil Ceramics Ltd., Kayam Village, Vadamalapet mandal,]
Chittoor District, (in LIquidation), rep. by its Official Liquidator,
High Court of A.P., Kendriya Sadan, Koti, Hyderabad.

.....RESPONDENT

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue a writ or order or direction more particularly one in the nature of Writ of Mandamus declaring the action of the Official Liquidator in not disposing the claim petition and releasing the sales tax due by the Respondent firm to the petitioner is illegal, arbitrary and without jurisdict6ion and contra5ry to Section 16(C) of the APGST Act, 1957 and consequently declare that the Sales Tax and other amounts due under the APGST and CST Acts will have first charge over the properties of the defaulting dealer in the light of Section 16© of the APGST Section 17 of the CST Act and further direct the respondent Official Liquidator to remit the Sales Tax arrears of the respondent-firm to the petitioner-State of Andhra Pradesh from the sales proceeds of the properties of the Respondent Company forthwith.

Counsel for the Petitioner : MR.K.RAJI REDDY(SPL.SC FOR CT)

Counsel for the Respondent : Mr. Anil Kumar, S.C. for Official Liquidator

The Court made the following :

ORAL ORDER: (Per Hon'ble Mr. Justice Bilal Nazki)

Learned counsel for the petitioner submits that the petitioner has moved an application before the Official Liquidator, which is not being disposed of.

Learned counsel appearing for the Official Liquidator submits that the writ petition is not maintainable, and a company application has to be filed before the Company Court.

In view of the very short controversy and in view of almost an innocuous relief claimed, we do not go into the question of maintainability of the writ petition, and therefore, direct the Official Liquidator to dispose of the application filed by the petitioner in accordance with law within two weeks.

The Writ Petition is accordingly disposed of.

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Bilal Nazki, J.

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S.Ananda Reddy, J.

Dt. 09.11.2004

Kvh

To

1. M/s. Akhil Ceramics Ltd., Kayam Village, Vadamalapet mandal,

Chittoor District, (in Llquidation), rep. by its Official Liquidator,
High Court of A.P., Kendriya Sadan, Koti, Hyderabad.

2. Two C.D. copies.

THE HON'BLE MR. JUSTICE BILAL NAZKI

AND

THE HON'BLE MR. JUSTICE S. ANANDA REDDY

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W.P.No. 20528 of 2004

ORAL ORDER

(Per Hon’ble Mr. Justice Bilal Nazki)

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